

Senate Study Bill 3250

SENATE JOINT RESOLUTION _____
BY (PROPOSED COMMITTEE ON NATURAL
RESOURCES AND ENVIRONMENT
RESOLUTION BY CHAIRPERSON BLACK)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

SENATE JOINT RESOLUTION

1 A Joint Resolution proposing an amendment to the Constitution of
2 the State of Iowa to dedicate a portion of state revenue from
3 the tax imposed on certain retail sales of tangible personal
4 property and services for the benefit of the state's natural
5 resources.
6 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
7 TLSB 6554XC 82
8 da/rj/5

PAG LIN

1 1 Section. 1. The following amendment to the Constitution of
1 2 the State of Iowa is proposed:
1 3 Article VII of the Constitution of the State of Iowa is
1 4 amended by adding the following new section:
1 5 NATURAL RESOURCES. SEC. 10. Of the revenue collected by
1 6 this State from the sales tax imposed upon the retail sales of
1 7 tangible personal property and the furnishing of enumerated
1 8 services sold in this State, an amount equal to the amount
1 9 generated by a tax rate of three-eighths of one percent shall
1 10 be used exclusively for purposes of acquiring, managing,
1 11 reserving, improving, restoring, or conserving this State's
1 12 lands and waters, including lands and fixtures acquired, held,
1 13 or used for purposes related to outdoor recreation, natural
1 14 habitat, and agriculture. In computing the revenue collected,
1 15 a reduction shall be made for any refund of sales tax made.
1 16 The general assembly may provide by law for the implementation
1 17 of this section.
1 18 Sec. 2. REFERRAL AND PUBLICATION. The forgoing proposed
1 19 amendment to the Constitution of the State of Iowa is referred
1 20 to the General Assembly to be chosen at the next general
1 21 election for members of the General Assembly and the Secretary
1 22 of State is directed to cause it to be published for three
1 23 consecutive months before the date of the election as provided
1 24 by law.

1 25 EXPLANATION

1 26 This joint resolution proposes an amendment to the
1 27 Constitution of the State of Iowa to dedicate a portion of
1 28 state sales and service tax revenue for the benefit of the
1 29 state's natural resources. The joint resolution provides that
1 30 the revenue collected from a tax rate of three-eighths of one
1 31 percent from those taxes must be used exclusively for purposes
1 32 of acquiring, managing, reserving, improving, restoring, or
1 33 conserving this state's lands and waters, including lands and
1 34 fixtures acquired, held, or used for purposes related to
1 35 outdoor recreation, natural habitat, and agriculture. The
2 1 general assembly is authorized to implement the amendment by
2 2 law.

2 3 The proposed amendment to the Constitution of the State of
2 4 Iowa, if adopted, would be referred to the Eighty-third
2 5 General Assembly for adoption a second time, before being
2 6 submitted to the electorate for ratification.

2 7 LSB 6554XC 82

2 8 da/rj/5